

**701—91.3(453B) Refunds pertaining to unused stamps.** At any time up to 30 days after the expiration date as indicated on the stamp, any unused stamp may be returned to the department and a refund requested in accordance with Iowa Code section 422.73(2) and rules promulgated thereunder.

Refund information is confidential. Persons seeking a refund for an unused stamp must provide a name in which a refund can be made. However, neither the director nor any employee of the department shall reveal any information obtained from a refund claimant; nor shall information obtained from a refund claimant in the course of a refund claim for an unused stamp be used against the refund claimant in any criminal proceeding, unless the information is independently obtained, except in connection with a proceeding involving taxes under this chapter from the refund claimant against whom a tax was assessed or involving a counterfeit taxable substance tax stamp. If granted, the refund in the form of a warrant may, at the request of the refund claimant, either be picked up in person from the department at the Hoover State Office Building, Des Moines, Iowa, or sent by mail to an address designated by the refund claimant.